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CPA Experience Requirements, Prepared September 1954

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**CPA EXPERIENCE
REQUIREMENTS**

Prepared September 1954

TABULATION OF CERTAIN BASIC EXPERIENCE REQUIREMENTS OR PROVISIONS
OF LAWS AND REGULATIONS AS TO EXAMINATION FOR CPA CERTIFICATE

State	Mandatory before Exam.	Mandatory only before Certificate	Education Substitutive in full or part	Years or Range of Required Years	Only Pub. Accounting Experience Acceptable	Govt. Acct. Expressly Allowed	Public Accounting Defined as Required Experience	Other experience acceptable similarly defined	All, Some or a Type must be in State
Alabama	Yes	No	No	Two	Yes	No	Yes	No	Yes
Alaska	Yes	No	No	Five	No	No	No	No	No
Arizona	Yes	No	Yes	0-10	No	No	No	No	Yes
Arkansas	Yes	No	Yes	2-3	No	No	No	No	No
California	No	Yes	Yes	3-4	No	Yes	Yes	Yes	No
Colorado	No	Yes	Yes	3-5	No	Yes	Yes	Yes	No
Connecticut	Yes *	No	Yes	2-6	No	No	Yes	No	Yes
Delaware	No *	No *	-	-	-	-	-	-	-
Dist. of Col.	Yes *	Yes *	Yes	1-5	No	No	Yes	Yes	No
Florida (a) to 1956 (b) after 1956	Yes *	Yes *	Yes	1-5	No	Yes	Yes	Yes	Yes
	No	Yes	Yes	0-1	No	Yes	Yes	Yes	Yes
Georgia	No	Yes	Yes	2-5	No	Yes	Yes	Yes	No
Hawaii	Yes *	No	No	Five	3 yrs.	No	Yes	No	No
Idaho	No	Yes	Yes	1-5	No	No	No	Yes	Yes
Illinois	No	No *	Yes	1-3	Yes	No	Yes	No	No
Indiana	Yes *	Yes *	No	3-5	No *	No	Yes	No	No
Iowa	Yes	No	Yes	1-3	No	Yes	Yes	Yes	No

State	Education			Years or Range of Required Years	Only Pub. Accounting Experience Acceptable	Govt. Acct. Expressly Allowed	Public Accounting Defined as Required to Required Experience	Other ex- perience acceptable similarly defined	All, Some or a type must be in State
	Mandatory before Exam.	Mandatory only before Certificate	Substitu- tive in full or part						
Kansas	Yes *	Yes *	Yes	2-5	Yes	No	No	No	No
Kentucky	Yes	No	Yes	2-6	No	Yes	No	Yes	No
Louisiana	Yes *	Yes	Yes	1-3	Yes	No	No	No	Yes
Maine	No	Yes	No	Two	No	No	No	No	No
Maryland	Yes	No	Yes	0-2	Yes	No	No	No	No
Massachusetts	No	Yes	No	Three	Yes	No	No	No	No
Michigan									
(a) CPA	Yes	No	Yes	3-6	Yes	No	Yes	No	No
(b) Cert. of Exam.	Yes *	Yes *	Yes	2-6	No *	No	Yes	No	No
Minnesota	Yes	No	No	Three	No	Yes	No	Yes	No
Mississippi	Yes	No	Yes	0-5	No	Yes	No	No	No
Missouri	Yes	No	No	3-5	Yes	No	Yes	No	No
Montana	No	No	*	-	-	-	-	-	-
Nebraska	No	No	-	-	-	-	-	-	-
Nevada	No	Yes	No	3-4	No	Yes	No	No	No
New Hampshire	Yes	No	No	Four	No *	No	No	No	No
New Jersey	Practice only	No	No	Three	Yes *	No	No	No	No
New Mexico	Yes	No	Yes	1-3	No	No	No	No	Yes

State	Mandatory before Exam.	Mandatory only before Certificate	Education		Years or Range of Required Years	Only Pub. Accounting Experience Acceptable	Govt. Acct. Expressly Allowed	Public Accounting Defined as Required Experience	Other experience acceptable similarly defined	All, Some or a type must be in State
			Substitutive in full or part	Mandatory						
New York	Auditing & Practice	No	No	No	Three *	Yes	No	Yes	No	No
North Carolina (a) to 1955	Yes	No	Yes	No	1-3	No	Yes	No	No	Yes
North Carolina (b) after 1955	Yes *	Yes *	No	Yes *	Two	No	Yes	No	Yes	No
North Dakota	Yes	No	Yes	No	0-3	2 yrs.	No	No	No	No
Ohio	Yes	No	No	No	Three	No	No	No	Yes	No
Oklahoma	Yes	No	Yes	No	0-3	No	No	No	No	Yes
Oregon	Yes	No	Yes	No	0-2	Yes *	No	No	No	No
Pennsylvania	Yes *	No	Yes	No	0*-3	Yes	No	No	No	No
Puerto Rico	Yes	No	Yes	No	2-6	Yes	No	No	No	No
Rhode Island	Yes	No	Yes	No	2-3	Yes	No	No	No	No
South Carolina	No	Yes	No	Yes	2-3	Yes	No	No	No	Yes *
South Dakota	Yes	No	No	No	One	No	No	No	No	No
Tennessee	Yes	No	Yes	No	0-4	No	No	No	No	No
Texas	Yes *	No	Yes	No	1*-4	No	No	Yes	Yes	No
Utah	Yes	No	Yes	No	2-3	No	No	No	No	No
Vermont	Yes	No	No	No	Two *	No *	No	No	No	No
Virginia	Yes *	Yes *	No	Yes *	2-4	No	Yes	No	Yes	No

* SPECIAL COMMENT

CONNECTICUT

College graduates with an accounting major and meeting specified requirements may take the examination in all subjects but practice without experience.

DELAWARE

No accounting experience required. But application must give employment record and break down any accounting experience into public, private, and other, and state duration of each.

DISTRICT OF COLUMBIA

In certain cases experience requirement for examination may be waived but an alternative experience requirement must be met before issuance of certificate.

FLORIDA

Under provisions in effect until a date in 1956 all applicants, except college graduates having specified qualifications in accounting, require experience before examination. The college graduates with specified qualifications require no experience before examination but before certification must have one year's experience or one additional college year of accounting education.

GEORGIA

Of the three years public accounting experience required, two years must be after age 21 is reached.

HAWAII

Board may waive requirement.

ILLINOIS

No experience required prior to examination or certification, but experience is required before CPA can register to practice as a public accountant.

INDIANA

In special cases experience requirement may be waived before examination but must be met before certificate is issued. Except where the applicant has been an instructor, two years of experience must be in public accounting.

KANSAS

Some college graduates are required to have experience only before the examination and others only before receiving the certificate. High school graduates require experience before examination and additionally before certification.

LOUISIANA

All applicants, with the exception of those completing a higher accountancy course, require experience before examination. All applicants without exception require at least one year of experience before certification which may be before or after examination.

MICHIGAN

All applicants, except graduates of a business administration course, require experience before examination for the Certificate of Examination, and all holders of the Certificate of Examination must pass an additional examination in auditing and practice and have two years of public accounting experience before receiving the CPA certificate.

MONTANA

Commercial experience in accounting is considered as the equivalent of the high school educational requirement.

NEW HAMPSHIRE

"Similar responsible experience" is an alternative to experience in the employ of a CPA.

NEW JERSEY

The required experience must be in the office of a CPA or of a firm which has one CPA member.

NEW YORK

Some credit allowed for military service.

NORTH CAROLINA

College graduates with certain qualifications may take the examination without having experience but must have it before certificate is issued.

OREGON

"Or its equivalent".

PENNSYLVANIA

Experience may be waived for veterans.

SOUTH CAROLINA

Experience if outside of state must be for a longer period.

TEXAS

Applicants who are graduates of certain accounting courses require no experience to take the examination except as to practice. Prior to examination in practice they must have one year's experience.

VERMONT

For two years experience in public accounting there is an alternative of "such experience in general accounting as the Board deems equivalent".

VIRGINIA

Applicants who have taken certain accounting courses may take the examination without experience but must have it prior to certification.

WISCONSIN

Graduates of certain accounting courses may take the examination without experience but must obtain a specified amount before certification.

WYOMING

Applicants who have completed certain accountancy courses need no experience to take the examination except as to practice. Prior to examination in practice the required experience must be obtained.

ACCOUNTING EXPERIENCE REQUIREMENTS
and
PROVISIONS IN CPA LAWS AND REGULATIONS

ALABAMA

As a prerequisite to examination all applicants must have two years in regular and continuous practice of public accountancy in own name or as regular staff member of person or firm in such practice; and must submit satisfactory evidence of having made an independent audit, including preparation of a complete report. Such practice must be next before the date of examination and applicants must be engaged therein at time of examination.

Employment on the staff of a person or firm will not be recognized as qualifying experience unless such person or firm (a) has an office for regular transaction of business during usual business hours as a professional accountant with the public generally, (b) renders accounting services regularly and on a professional scale, and not occasionally or collaterally as bookkeeper, (c) holds itself out as engaged in practice of public accountancy, and (d) pays all required licenses and taxes for such practice.

The Board may pass judgment in each case on its merits as to possession of the proper degree of practical experience. Breaks in regular and continuous practice caused by U. S. military service or brief periods spent in study or teaching of accountancy in a recognized institution are permissible if applicant's record shows good faith in his aims.

In the case of an applicant over thirty-five years of age who has been for five years in regular and continuous practice of public accounting in his own name or as a staff member, the specified general educational requirements will not be strictly applied but will be determined by the Board from conference and correspondence with applicant.

ALASKA

As a prerequisite to examination applicants require experience in the practice of accountancy to the extent of five years in accounting work.

ARIZONA

Applicants, with the exception hereafter noted, are required, as a prerequisite to examination, (a) to have been practicing continuously on their own account as a public accountant of the state for at least two years, or (b) to have been continuously employed by a CPA or PA as an assistant for at least two years, or (c) to submit as the equivalent of the specified acceptable academic educational record at least ten years of practical accounting experience acceptable to the Board.

Applicants presenting a record of completion of the specified acceptable academic educational record are not required to possess experience qualifications.

The Board may waive the examination and issue a CPA certificate in the case of any applicant who has been actively engaged in the practice of public accounting for a continuous period of ten years after issuance to him of a certificate of authority to practice as a public accountant.

ARKANSAS

As a prerequisite to examination applicants must have had at least three years' practical accounting experience. A college degree with accounting as a major will be counted as one year's experience.

CALIFORNIA

As a prerequisite to issuance of the certificate but not to examination, applicants must have completed (a) three years of public accounting experience, of which two years in the employ of a CPA or of a firm in which a majority of partners were CPAs; or (b) three and one-half years of public accounting experience, of which one year in the employ of a CPA or of a firm in which a majority of partners were CPAs; or (c) four years of public accounting experience in cases where none of such experience was acquired in the employ of a CPA or partnership of CPAs; or (d) experience in private or governmental accounting or auditing work of a character and for a length of time sufficient in the Board's opinion to be equivalent substantially to requirements of (a), (b), and (c) herein, but the required length of time not to exceed four years. On the required public accounting experience specified in (a), (b), and (c) above, one year's credit is given college graduates of a four-year course with required hours in specified subjects, including accounting.

To fulfill experience requirements each applicant must show that his experience, whether obtained in public accounting practice, or in private or governmental employment, has included certain things. (See Appendix for their specification.)

COLORADO

As a prerequisite to issuance of the certificate but not to examination applicants must have at least five years of accounting experience acceptable to the Board. The Board may accept evidence of sufficient technical education in accounting in lieu of two years of the required experience. Requisite for such credit is a degree conferred by an institution recognized for resident study and based on a specified time minimum or its equivalent.

To constitute acceptable accounting experience, regulations require certain things. (See Appendix for their specification.)

CONNECTICUT

Experience is a prerequisite to examination in all subjects for all applicants except those covered in experience provision (c) hereafter. Applicants covered by provision (c) are required to have the indicated experience as a prerequisite to examination in accounting practice.

Alternative experience requirements are: (a) Four years of experience as a full-time practicing public accountant, as evidenced by a certificate from an employer who is a practicing public accountant, or by endorsement of satisfied clients, or (b) three years of experience as a full-time practicing accountant, evidenced as stated above, and completion of an acceptable two-year residence course in accounting of specified subjects and hours, or of an equivalent acceptable accounting course; or (c) two years of experience as a full-time practicing accountant, evidenced as stated above, and graduation from a college with the degree of Bachelor with accounting as a major and study of specified subjects for specified hours.

In all cases the applicant must have been in public accounting practice in the state at least one year immediately prior to the date of application.

In lieu of any of the public accounting experience required, the Board may accept six full years of other accounting experience it deems equivalent, but this does not waive the requirement of at least one full year of accounting practice in the state immediately prior to application date.

The Board construes a "practicing public accountant" to be a person engaged in full-time practice of public accounting by working on the staff of a public accountant, or one, who holding himself out as a public accountant, and maintaining a bona fide office, in consideration of compensation offers to perform as his regular vocation services involving auditing, or verification of financial transactions, books, accounts or records, or preparing or reporting on financial accounting or related statements intended for publication or to obtain credit or to influence anyone other than those procuring the preparation, certification or verification.

DELAWARE

There is no provision requiring accounting experience. However, it is required that applicants submit complete employment record since leaving school. The official application form provides for breaking down such employment into three types of experience: (1) public accounting, (2) private accounting, and (3) other, and giving the number of years and months in each. But there is no requirement stating that any past employment or experience must have been in accounting.

DISTRICT OF COLUMBIA

Except as hereafter indicated, the following experience requirements are prerequisites to examination for all applicants: (a) three years of experience in the employ of a practicing CPA, or (b) one year of experience in the employ of a practicing CPA for applicants having a diploma from some recognized school of accountancy.

The Board may waive either provision for accounting experience and in lieu thereof hold in abeyance a certificate for any person who shall otherwise have qualified until such time as the applicant can prove to have served two years in the employ of a practicing CPA. The Board may also waive the requirement for service in the employ of a practicing CPA for any person with not less than five years' actual and continuous experience in auditing books and accounts of other persons in three or more distinct lines of commercial business.

The experience required in all the foregoing provisions contemplates the full-time practice of accounting during regular business hours for the full period prescribed, and does not contemplate a single engagement as an accountant or auditor nor incidental accounting work done in addition to other duties. Employment under a CPA will not be recognized unless such accountant maintains an office and regularly engages in the full-time practice of accounting.

All experience required must have been obtained within a five-year period immediately preceding the date of application.

FLORIDA

Under provisions in effect until five years after the date of amendment of the law in 1951, experience requirements provide that applicants, other than graduates of at least a four-year accredited college course with a major in accounting, must have as a prerequisite to examination (a) had not less than three years' experience in the practice of public accounting, or (b) been engaged in the occupation of keeping books of account concurrently for more than one person or business in Florida as his sole vocation for a continuous period of at least five years immediately preceding application date. Qualifying college graduates require no experience as a prerequisite to examination but will not receive a certificate or be entitled to practice until completion of one year of work in a registered accountant's office or successful completion of an additional accredited one year accounting course at an accredited college.

Under provisions becoming effective five years after the date of amendment of the law in 1951, the present experience qualifications as prerequisites to examination lapse at that time. Thereafter applicants can only qualify for examination as graduates of at least a four-year accredited college course with a major in accounting. No accounting experience will be required as a prerequisite to examination but those passing the examination will not receive a certificate or be entitled to practice until completion of one year of work in a registered accountant's office or successful completion of an additional accredited one-year accounting course at an accredited college.

The sequence of experience in a registered accountant's office is immaterial. It may be secured before or after taking the examination, or partly before and partly after, provided the two periods combined equal one year.

As to applicants employed by the U. S. Bureau of Internal Revenue, three years of experience as an examiner, having attained Grade Nine, with such bureau will be accepted as the equivalent of one year of experience otherwise required by law for not more than two of the three required years. (This relates to the current requirement of three years' experience prior to examination which lapses in 1956.)

As to applicants holding a degree in business administration from a recognized college with a major in accounting, three years of employment as an auditor with the State Auditor's Office will be accepted as the one year of experience required by law. (This relates to the current alternative requirement of one year in a registered accountant's office prior to certification and which requirement does not lapse in 1956.)

A year of employment with a CPA is understood to mean the performance of services during a week consisting of not less than forty hours for fifty-two weeks.

Employment, work and services in any Federal, State, County, District or Municipal governmental service or agency does not constitute experience in the practice of public accounting as required for the purpose of qualifying to take the examination. (But see references in second and third paragraphs above to credit for experience as U. S. Bureau of Internal Revenue Examiner and as auditor with State Auditor's Office.)

When a person is deemed to be engaged in practice of public accounting is fully defined. (See Appendix for specification.)

GEORGIA

All applicants, except as hereinafter noted, as a prerequisite for the certificate but not to examination, must have had at least three years of continuous experience in public accounting immediately preceding date of issuance of certificate. Two of these years must be after applicant reaches the age of 21.

The Board may accept four years' continuous experience or employment (by the Federal Government or Georgia in examination of financial records) in lieu of two years of experience in public accounting, and may accept sufficient technical education in accounting (possession of a degree from a college of commerce or university where the applicant specialized in accounting) in lieu of one year of practical accounting experience.

The Board may waive the practical experience requirements if the applicant has had five years of practical experience in public accounting, the last year of such experience immediately preceding the issuance of the certificate.

A public accountant within the meaning of the law is a person, firm or corporation having an established place of business and offering to perform for the general public any and all accounting services.

HAWAII

As a prerequisite for examination applicants require at least five years' accounting experience, three of which must be in public practice on their own account or in the office of a public accountant in active practice, or its equivalent, but the Board, in its discretion, may permit examination of an applicant who does not have all of the required qualifications, including experience.

A public accountant is defined as a person skilled in the knowledge and science of accounting, who holds himself out as a practicing accountant for compensation, and who maintains an office for the transaction of business as such, whose time during regular business hours is devoted to the practice of accounting as a professional accountant.

IDAHO

Applicants, except as hereafter noted, require as prerequisites for the certificate but not to the examination practical experience in accounting

equivalent to any of the following: (a) five years in a general accounting and/or auditing capacity in which charge has been had of general books of account and/or auditing and the preparation of financial statements; (b) four years as a public accountant practicing on his own account; and (c) three years in accounting and/or auditing in the employ of a CPA.

Any equivalent combination of the above experience may be submitted. However, in all cases the last year of experience must be in Idaho.

An applicant with a bachelor's degree and a major in accounting from a four-year college course is entitled to a credit of two years on any one or any combination of the experience requirements above.

"Practical experience" means experience involving existent funds and substantial interests as opposed to theoretical interests.

ILLINOIS

Applicants need no experience as a prerequisite to either examination or the certificate. However, the holder of a CPA certificate is not entitled to practice public accounting until he has been registered as a public accountant. Registration is granted only to holders of certificates who have had at least three years' experience on the staff of practicing CPAs or practicing public accountants, or as a CPA or public accountant in practice on his own account. In lieu of two years of such experience completion of a regular four-year college course is acceptable, and in lieu of one year of such experience completion of two years of college is acceptable.

A person is deemed to be in practice as a public accountant who (a) except as an employee of a public accountant, holds himself out as skilled in the knowledge, science and practice of accounting, and as qualified and ready to render professional service as a public accountant for compensation, or (b) maintains an office for the transaction of business as a public accountant; or (c) offers to perform or does perform for compensation professional services involving or requiring an audit, examination, verification, investigation or review of financial transactions or accounting records, or (d) prepares or certifies reports on audits or examinations of books or records of account, balance sheets, and other financial accounting and related schedules, exhibits, statements, or reports to be used for publication or credit purposes or filed with a court of law or equity, or other government agency, or for any other purpose; or (e) in general or as an incident to such work, renders professional assistance to clients for compensation in matters relating to accounting procedure and to the recording, presentation and certification of financial facts or data.

INDIANA

The experience requirement, which is not necessarily a prerequisite for examination but is a prerequisite to the certificate, calls for the applicants to have at least three years' experience in the practice of accounting of a character satisfactory to the Board as to adequacy, and this must include at least two full years in public accounting. In the case of an applicant who has served for five years immediately prior to

the application date as an instructor in accounting, auditing, and/or business law in a school of business administration of recognized standing, the Board may waive the required experience.

In its discretion the Board may accept applications for examination where applicants have not yet fulfilled the experience requirement if satisfied ability to write the examination creditably has been acquired through education or practical accounting experience. When such an applicant passes the examination the certificate will not be issued until in the Board's opinion the practical experience requirement has been fully satisfied.

A public accountant is defined as a person skilled in the science of accounting who holds himself out as a professional accountant practicing for compensation, and so devotes his time during regular business hours.

IOWA

Coupled with the educational requirement of graduation from a college of commerce course of at least three years with a major in accounting is the experience requirement, which is a prerequisite to examination for all applicants, of at least one year's service as a staff accountant for a practitioner entitled to registration. However, in lieu of this joint education and experience requirement, the following is acceptable: (a) three years' continuous practical accounting experience as a public accountant or as a staff accountant, or (b) three years' continuous employment as a field examiner in the Federal Income Tax Bureau, or in the State auditor's, comptroller's, banking or insurance departments.

A public accountant is considered to be a person engaged in the practice of accountancy who is not a CPA but qualifies as a practitioner by holding himself out as a qualified practitioner, maintains an office for this purpose, either in his own name or as office manager and/or performs for compensation for more than one client service requiring audit or verification of financial transactions and accounting records, preparation, verification and certification of financial, accounting, and related statements for publication or credit purposes, and/or who in general and incidental to such work renders professional assistance in matters of principle and detail concerning accounting procedure and the recording, presentation and certification of financial facts.

KANSAS

Graduates of recognized colleges who have met requirements as to specified accounting courses and hours of study are not required to have experience before taking the examination. However, they must complete two years of experience before receiving certificate.

Graduates of recognized colleges (no courses or hours stipulated) are required to have three years of experience before taking the examination and require no further experience before receiving certificate.

Graduates of high schools with four-year courses, or applicants having an equivalent education, must have three years of experience before the examination and two years of additional experience before receiving the certificate.

As to experience required prior to issuance of certificate but not prior to examination, evidence of its completion is to be submitted within ten years of the date of passing the examination. Service in the U.S. armed forces will be excluded in calculating the ten-year period.

Applicants must acquire all required experience in public accounting either on their own account or in the employ of an individual, partnership or corporation authorized to practice public accounting in Kansas or another State.

KENTUCKY

Experience requirements are prerequisites to examination for all applicants. Graduates of recognized colleges meeting certain requirements as to degree, specified accounting courses and specified hours require two years of experience. Graduates of recognized colleges (without accounting study) require three years of experience. High school graduates require six years of experience.

All experience must be obtained in practice as a public accountant, or in the employ of a public accountant or CPA. This requirement may be fulfilled by governmental employment where the experience consists of public accounting work within the meaning of the law. An applicant relying on such governmental employment must show such experience was gained by field audits, examinations of accounting records to determine income taxes, preparation of reports based on such examinations, holding conferences on tax matters and in general by any such work under supervision of qualified auditors or supervisors of bureaus having to do with accepted accounting practice for tax purposes, and that he has gained his experience in one or a combination of both of the following positions: (1) auditor of income tax returns, with rank not lower than agent under a revenue agent in charge, or deputy collector with a grade of at least CAF 7, or a rank equivalent thereto should such rank be abolished, all such employment being with the U. S. Treasury Department; and (2) auditor of income tax returns, with rank not lower than Accountant-Income Tax Auditor, with experience in auditing all classes of returns of individuals, partnerships, corporations, and fiduciaries; all such employment being with the Kentucky Department of Revenue.

LOUISIANA

All applicants, except those who have completed a course in higher accountancy in a college, night school or extension school of recognized standing, require, as a prerequisite to examination and as an equivalent for the educational qualification specified above, three years of continuous experience as a senior accountant on the staff of a practicing CPA or PA of Louisiana and to produce an affidavit from such employer as to possession of qualifications required to conduct audits and investigations as a "senior" accountant.

All applicants without exception are required to have at least one year of accounting experience in the office of a CPA or registered PA or its equivalent. This may be completed before or after the examination. Certificates will not be issued until this requirement has been met.

A Public Accountant who qualified under Act 136 of 1924 is considered to have thereby the equivalent of the required higher accountancy education.

MAINE

All experience requirements are, for all applicants, prerequisites to issuance of certificate but not to examination.

An applicant must have (a) two years' continuous experience in the office of a practicing public accountant, or (b) one year in the office of a practicing public accountant and one year on his own account, or (c) such other experience as the Board may deem equivalent to (a) or (b). In every case the applicant must have satisfactory recommendations from employers or clients.

MARYLAND

Applicants for examination who have graduated from a school of accountancy having at least a two years' course require no experience qualifications. Applicants not possessing such educational requirement may offer in lieu thereof two years' practical experience in public accounting. Applicants qualifying through two years of experience must furnish a certificate from those under whose direction the work in public accounting was done stating (1) length of time applicant so employed, (2) extent of applicant's public practice, if any, and (3) a detailed description of the nature of work done by applicant.

Foregoing requirements do not apply to (1) applicants, registered by the Board prior to January 2, 1925 as Public Accountants, who have had at least five years' continuous experience in public accounting or auditing as defined in Flack's Annotated Code of Maryland and at least one year of which was after June 1, 1924, and (2) certain other persons registered with the Board before January 2, 1916.

MASSACHUSETTS

As a prerequisite to issuance of certificate but not to examination, all applicants must have had not less than three years' practical experience either in public practice on their own account or as members of the staff of a public accountant of recognized standing. In case the Board rejects an applicant for the certificate for insufficient experience or other cause, applicant may at any later time request reconsideration if he believes his deficiencies have been removed. The applicant must also submit three letters satisfactory to the Board from employers, business associates, or clients testifying to character and fitness.

MICHIGAN

Applicants for examination for the CPA Certificate must have at least four years' continuous practical experience in public accounting immediately preceding date of application. In lieu of one year of experience sufficient technical education is acceptable. The requirement that continuous experience immediately precede application date may be waived if applicant has had six years of practical experience in public accounting, the last year of which immediately preceded the application.

Applicants for examination for a Certificate of Examination (issued on passing in cost accounting, commercial law, auditing and economics and finance) must have four years of practical accounting experience of a character qualifying them to act as internal auditors, or be graduates of a four-year college course in business administration of a standard grade or its equivalent. When a holder of a Certificate of Examination has had at least two years of continuous practical experience in public accounting and passes an examination in practical accounting and public auditing, he is issued a CPA certificate.

As to applicants who have maintained an office in the state for practice of public accounting on their own account for twenty years or more, or who have been in practice in the state for a similar period as a public account, the requirements as to examination and education will be waived and a CPA certificate will be issued.

The efficiency of all experience is to be judged by the Board. Part time public accounting experience must be converted to the equivalent of full experience on the basis of 2,000 hours per year.

Military service, and civilian service in the War Department, Navy Department and Maritime Commission, will not be deemed to interrupt the continuity of public accounting experience.

When a person is deemed to be engaged in practice of public accounting is fully defined. This definition in Michigan is exactly the same as for Florida except that Michigan's definition includes only the first five of the six items in the Florida definition. (For specification of definition see Florida in Appendix and consider sixth item as omitted for Michigan.)

MINNESOTA

All applicants are required, as a prerequisite to examination, to have completed three years of practical experience in public accounting. This may have been gained through practice on the applicant's own account or in the office of a CPA or PA. In lieu thereof, applicant may have served for a like time as chief or senior examiner in the office of Public Examiner, or as an Internal Revenue Agent or Collector of the U.S. Bureau of Internal Revenue, shall have for a like time engaged in auditing income tax returns, or as an examiner of supervising examiner of the State Income Tax Division, or as an accountant or supervising accountant with the Division of Cooperative Accounting of the Department of Agriculture, Dairy and Food. Sufficiency of experience will be judged by the Board. To be recognized, part-time experience in public accounting must constitute more than 50% of the applicant's working time during the period in which the part-time experience is acquired. The Board may waive this limitation for part-time service as a staff employee of a full time practicing CPA or PA.

MISSISSIPPI

All applicants for examination, other than college graduates hereafter designated, must have experience as follows: (1) two years' public accounting experience on the staff of a CPA or of a duly licensed PA; or (2) two years' service as an Internal Revenue agent; or (3) two years' service as a field auditor in a department of the state; or (4) two years as an instructor in accounting in a college offering a four-year accounting course and issuing a B.S. degree with accounting as a major; or (5) five years' continuous private accounting experience acceptable to the Board.

The Board, in its discretion, may accept any combination of experience set out in items (1) to (5), inclusive, when, considered in the aggregate, it is equivalent to the requirements in any one of said items.

A graduate of a college offering a four-year accounting course and who receives a B.S. degree with accounting as a major is qualified to take the examination and no experience is required before examination or prior to certificate issuance.

MISSOURI

As a prerequisite to examination, applicants must have a total of at least three years' experience in public accounting, or as an employee, engaged in accounting work, of a CPA or PA; and must be actually engaged as a public accountant within the meaning of the law, or as an employee, engaged in accounting work, of a CPA or a PA at the time of filing application. Private accounting work or accounting work performed for governmental agencies will not be considered as the equivalent of public accounting experience.

An applicant registered as a public accountant in the state and who has practiced as such for at least five years prior to the effective date of the law (effective date 1943) will be considered to have the equivalent of the educational requirements necessary to take the examination.

A person is deemed in practice as a public accountant who: (1) holds himself out as one skilled in the knowledge, science and practice of accounting, and qualified and ready to render professional service as a public accountant for compensation; or (2) maintains an office for transaction of business as a public accountant; or (3) offers to or does perform in behalf of clients for compensation professional services involving or requiring an audit or certificates of financial transactions and accounting records; or (4) prepares or certifies for clients reports of audits, balance sheets, and other financial, accounting and related schedules, exhibits, statements, or reports, to be used for publication or credit purposes, or to be filed with a court of law or other governmental agency, or to be exhibited to or circulated among third persons. The latter provision does not apply to a person employed by anyone to keep books, make trial balances or statements or prepare reports, provided such reports are not used or issued by the employer as being prepared by a public accountant.

MONTANA

No accounting experience is required, either as a prerequisite to examination or to issuance of a certificate. However, commercial experience in accounting may be considered as an equivalent of the educational requirement of graduation from a four-year high school course.

NEBRASKA

No accounting experience is required either as a prerequisite to examination or to issuance of certificate.

NEVADA

Experience requirements are, for all applicants, prerequisites to issuance of certificate but not to examination. Applicants passing the examination will be issued the certificate if they have completed, or upon completion of, anyone of the following requirements: (1) three years of public accounting experience, of which two years in the employ of a CPA or a partnership of CPAs; or (2) three and one-half years of public accounting experience, of which one year in the employ of a CPA or a partnership of CPAs; or (3) four years of public accounting experience where none was acquired in the employ of a CPA or partnership of CPAs; or (4) experience in private or governmental accounting or auditing of a character and for a period (not to exceed four years) the Board deems substantially equivalent to requirements in (1), (2), or (3).

Any experience requirement must be fulfilled within five years after passing the examination.

NEW HAMPSHIRE

All applicants for examination must have been in the employ of a CPA for at least four years or had similar responsible experience.

NEW JERSEY

No accounting experience is required as a prerequisite to examination in theory, auditing and law. As a prerequisite to examination in accounting practice applicants must have three years' experience in public accounting in the office of a CPA or of a firm of which one member is a CPA.

NEW MEXICO

Applicants for examination must have at least three years of practical accounting experience, one year of which must have been in New Mexico. In the case of applicants who have majored in accounting and are graduates of a school of business administration of the state or of other states of equal standing or requirements, the time devoted to completion of studies in accounting theory and practice is deemed the equivalent of two of the three years of required experience.

NEW YORK

Applicants for examination need no accounting experience to take the subjects of theory and law but to take the subjects of auditing and practice require completion of three years' experience in the intensive diversified application of accounting principles and in the intensified diversified application of auditing procedures in the public practice of accountancy satisfactory to the Board. Said experience must be completed not less than ninety days prior to the date of examination. Service in the U.S. armed forces subsequent to July 1, 1940 will be acceptable on the basis of one month's credit for each six months' service with a maximum credit of eight months.

Public practice of accountancy is defined as follows: a person engages in the public practice of accountancy who, holding himself out to the public as an accountant, in consideration of compensation received or to be received offers to or does perform services involving auditing or verification of financial transactions, books, accounts or records, or preparation, verification or certification of financial accounting and related statements intended for publication or to obtain credit, or who renders professional services or assistance in matters of principle or detail relating to accounting procedure or the recording, presentation or certification of financial facts or data.

NORTH CAROLINA

Prior to July 1, 1955 all applicants for examination, with the exception hereafter noted, must have (a) at least two years' experience next preceding application date on the field staff of a CPA or PA, of which one year as a Senior or Accountant in Charge, and have the endorsement of three CPAs as to eligibility, or the equivalent of the foregoing; or (b) two years service as Field Agent under a Bureau of Internal Revenue Agent in Charge or Special Agent in Charge; or (c) been engaged in public practice of accountancy in the state continuously for at least three years preceding application date. A graduate of a recognized school of accountancy requires only one year's experience prior to the examination and after graduation.

Effective July 1, 1955 new educational and experience requirements apply to all applicants except those having qualified prior to said date for examination or having prior to that time passed the examination in one or more but not all subjects.

The new experience requirements call for (1) at least two years' experience next preceding date of application on the field staff of a CPA or PA or on the field staff of an accounting firm of which at least one member is a CPA or PA, one year of which shall have been as a senior or accountant in charge, or (2) two or more years' service as field agent under an Internal Revenue Agent in Charge or Special Agent in Charge of the Bureau of Internal Revenue. In either case applicants must have the endorsement of three CPAs as to eligibility.

The experience requirement is a prerequisite to examination except that the Board may permit persons otherwise eligible to take the examination and withhold issuance of certificate until the required experience is had. Under this exception the Board has adopted in its regulations provisions defining certain college graduate applicants who may sit for the examination without the required accounting experience subject to meeting the requirement before issuance of the certificate.

NORTH DAKOTA

All applicants for examination must have at least three years' accounting experience, of which two in public practice on their own account or in the office of a CPA in active practice, or, as an alternative, have completed a

course of not less than two years in accountancy in a state institution of higher education or in some other school of recognized standing.

OHIO

As a prerequisite to examination all applicants must have at least three years of practical accounting experience, meaning public accounting experience or its equivalent in diversified private practice. Evaluation of private accounting experience will depend upon its length and character. Knowledge of bookkeeping is elementary and will not of itself be considered in determining qualification. Practical experience includes only such experience as relates to performance of responsible accounting duties and should be distinguished from research and study even though of a specialized character.

OKLAHOMA

As a prerequisite to examination applicants must have at least three years of practical accounting experience, at least one of which must be in Oklahoma. It must be three years of accounting experience in the office of a CPA, or three years of accounting experience of sufficient extent and diversity to establish applicant's competency to practice the profession of accounting and auditing as a CPA. For graduates of the School of Business of the University of Oklahoma, or of other schools of equal standing and requirements, who have majored in accounting, the time devoted to completion of studies in accounting theory and practice is deemed the equivalent of the three years of required experience.

OREGON

As a prerequisite to examination, all applicants, except public accountants licensed under state law and graduates of colleges recognized by the Board who have completed required hours in specified courses, must have two years of public accounting experience or the equivalent thereof satisfactory to the Board.

PENNSYLVANIA

As a prerequisite to examination, applicants who are graduates of an approved college giving a four-year course require at least two years of public accounting experience satisfactory to the Board, and applicants who have completed a four-year high school course or its equivalent require at least three years of public accounting experience. To any honorably discharged veteran who served in the armed forces of the United States the Board, in its discretion, may issue a certificate without regard to his compliance with either of the experience requirements.

Applicants who have previously taken the examination under education and experience provisions in effect prior to January 1, 1954 may continue to take the examination and receive the certificate under such previous provisions.

PUERTO RICO

As a prerequisite to examination, (a) applicants who are graduates of a recognized college and have completed the specified hours and specified subjects, including accounting, are required to have practiced as a public accountant, or to have been in the employ of a PA or CPA for two years prior to date of application, (b) applicants who are graduates of a recognized college and have not completed the hours and subjects above described are required to have practiced as a public accountant, or to have been in the employ of a PA or CPA for four years prior to date of application, and (c) applicants who are graduates of a four-year high school course, or have an equivalent education, are required to have practiced as a public accountant, or to have been engaged in practice in the employ of a PA or CPA for at least six years prior to the date of application.

RHODE ISLAND

As a prerequisite for examination applicants must have three years' public accounting experience satisfactory to the Board, six months of which must immediately precede date of application. The requisite practical experience cannot include part time experience. Graduation from a recognized course of higher accounting may be accepted in lieu of one year's public practice.

If an application is rejected by the Board because of insufficient experience or any other cause, another application may be filed at any later time if applicant believes his deficiencies have been removed.

SOUTH CAROLINA

Applicants who pass the examination will receive certificates upon submission of evidence satisfactory to the Board that they have had at least two years' actual experience as public accountants in South Carolina either on their own account or in the employ of a South Carolina CPA, or three years' actual experience in another state or foreign nation either on their own account or in the employ of a public accountant licensed by said state or foreign nation. Any person passing the examination who cannot at that time meet the actual experience requirements may in the future, after acquiring the necessary experience, submit evidence thereof and apply for his certificate.

SOUTH DAKOTA

As a prerequisite for examination, all applicants must have actual experience of at least one year in accounting.

TENNESSEE

As a prerequisite to examination, applicants must have been continuously employed in the office of a CPA for not less than two years; or have been engaged as a Chief or Head Bookkeeper for not less than four years; or shall submit other evidence of equal practical experience in such manner as the Board may require. Graduation from a school of accountancy acceptable to the Board and successful completion of a course of study and instructions which are equivalent to the requirements for graduating from the highest grade of a Grade A high school will be accepted in lieu of any of the experience requirements.

TEXAS

As a prerequisite to examination, applicants who are graduates of a four-year high school course or possess equivalent education require at least four years' experience preceding the date of application, and applicants who are graduates of a junior or senior college recognized by the Board but who have not completed the hours of study in subjects specified in the next sentence, require three years' experience. Applicants who are graduates of a junior or senior college recognized by the Board and have completed thirty or more semester hours, or their equivalent, in the study of accounting, business law, economics and finance, of which at least twenty semester hours, or their equivalent, are in the study of accounting, are entitled to immediate examination in subjects other than accounting practice without having accounting experience but must, before admission to examination in accounting practice, have had one year's experience preceding the date of application. For all applicants the experience must have been in practice as a public accountant or in the employ of a person engaged in the practice of public accountancy or employed as an accountant or auditor in work of a non-routine accounting nature which continually requires independent thought and judgment on important accounting matters.

A person is understood to engage in the practice of public accountancy who, holding himself out as a public accountant, in consideration of compensation offers to or does perform services involving auditing or examination of financial transactions, books, accounts, or records, or the preparation of, or reporting over his signature on, financial, accounting, and related statements.

UTAH

As a prerequisite to examination, all applicants must have two years' experience in public accountancy, or such varied experience in business and bookkeeping of not less than three years as may be deemed the equivalent thereof. Completion of a course in a college of commerce may be credited as part of the experience required. (To what extent such credit will apply is not specified.) Additional information will be asked for where the Board is not satisfied as to the eligibility of the applicant.

VERMONT

As a prerequisite to examination, all applicants must have two years' experience in public accounting, or such experience in general accounting as the Board deems equivalent.

VIRGINIA

All applicants for examination, with the exception of those hereafter indicated, require, as a prerequisite to examination, experience, including the preparation of balance sheets and operating statements from general books, of the following character: (a) for at least two years immediately preceding the date of application continuous engagement as a public accountant or as a staff accountant of a practicing CPA or PA, or (b) for at least four years preceding the date of application active employment by the U. S. Treasury Department as an internal

revenue agent, or (c) for at least four years preceding the date of application active employment by any Federal or State supervisory agency or instrumentality as an auditor or examiner whose duties entail audit or verification of accounts and records and preparation thereon of reports for purposes of supervision or regulation, or (d) any experience the Board deems equivalent to any of the foregoing and which may have been acquired independently of any thereof, and the Board will recognize that much equivalent experience may be obtained independently of the activities set forth in (a), (b), and (c). In such case of equivalent experience a supplemental statement may be required setting forth information relating to such experience in sufficient detail so that the Board may fairly form an opinion thereon. In all cases under items (a) to (d), inclusive, substantiating written statements from present or former employers or others having actual knowledge of facts must be submitted.

Applicants for examination who have (a) completed an accounting course in a college holding membership in the regional standardizing association of colleges as of the time of graduation, or (b) have graduated from an accountancy school acceptable to the Board requiring courses in elementary, intermediate and advanced accounting, cost accounting, auditing, and commercial law, may take the examination without the required practical experience but on passing will have to obtain said experience before receiving the certificate. Applicants who have passed the examination and have been rejected for the certificate for failure to meet experience requirements may file new applications when sufficient additional experience has been obtained.

VIRGIN ISLANDS

As a prerequisite for examination, all applicants must have practiced as accountants for not less than two years.

WASHINGTON

Experience requirements are not prerequisites to examination but must be met for issuance of certificate.

Graduates of recognized colleges who have completed the specified hours in specified subjects, including accounting, are required to have been engaged in practice as a public accountant, or employed as a staff accountant of a public accountant, licensed public accountant or certified public accountant for at least one year. Graduates of recognized colleges who have not completed the hours of study and subjects specified in the foregoing sentence and graduates of a four-year high school course or holders of equivalent education who are graduates of established resident schools of business accounting offering courses of study in accounting, business law, economics and finance, are required to have had the designated experience in practice or employment for at least two years. Graduates of a four-year high school course or holders of an equivalent education are required to have had the designated experience in practice or employment for at least four years.

WEST VIRGINIA

As a prerequisite to examination, all applicants, with the exception hereafter noted, must meet experience requirements.

The experience requirements are: (a) two years of public accounting experience in the office of a CPA, or (b) three years' experience in the office of a PA, or (c) three years' experience in public accounting conducted in his own office, or (d) three years of continuous employment as a field examiner under a revenue agent-in-charge of the Federal Income Tax Bureau, together with a rating of Grade 7, or better, or (e), in lieu of (a), (b), (c) or (d), three years of experience in responsible position as comptroller, auditor or accountant for a private enterprise, or auditor for a commercial agency.

Graduates of colleges or of schools of accounting approved by the Board with a major in accountancy are not required to meet the experience specifications.

Further, the Board may give consideration to combinations of the above specified educational and experience requirements which, in its opinion, would qualify an applicant for admission to examination.

WISCONSIN

As a prerequisite to examination, all applicants, with the exception hereafter noted, must have had at least three years' accounting experience equivalent to that of a senior accountant in public practice, the efficiency of the experience to be judged by the Board. In lieu of one and a half years of said experience, the Board will accept educational training as an accounting major in a four-year day course in business administration in a member school of the American Association of Collegiate Schools of Business Administration. Graduates of the accounting courses in such schools will be permitted to write the examination beginning with the first examination following graduation but the certificate will not be issued until the experience requirement is met.

When a person is deemed to be engaged in practice of public accounting is fully defined. This definition for Wisconsin is practically in the same words as Florida's definition except that Wisconsin's definition includes only the first five of the six items in the Florida definition. (For specification of definition see Florida in Appendix and consider sixth item as omitted for Wisconsin.)

WYOMING

All applicants, with the exception hereafter noted, require at least three years' experience in the practice of accounting as a prerequisite to examination. This must be within five years immediately preceding the examination, and the last year must be in Wyoming.

A junior candidate (one who (a) has successfully completed a comprehensive course in accountancy of a recognized resident or correspondence school, which course is on a college or equivalent level, (b) does not have the required three years' experience, (c) is otherwise qualified for the examination, and (d) has indicated the intention of fulfilling the experience requirement later) will be permitted to take the examination in the subjects of auditing, theory and commercial law and, upon passing all three subjects may, after meeting the experience requirement, take the examination in the subject of accounting practice.

The Board considers the following types of experience meet the requirements of experience in the practice of accounting: (1) as an employee under supervision of a CPA; (2) as a public accountant regularly engaged on his own account during usual business hours; (3) as an internal revenue agent, provided at least Grade Nine has been attained.

L. A. SIGAUD

August 1954

A P P E N D I X

DETAILED DATA FOR CERTAIN STATES

CALIFORNIA

To fulfill experience requirements each applicant must show that his experience, whether obtained in public accounting practice or in private or governmental employment, has included all the following: (1) applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records; (2) preparation of audit working papers covering the examination of the accounts usually found in accounting records; (3) planning of the program of audit work, including selection of procedures to be followed; (4) preparation of written explanations and comments on the findings of the examination and on the content of the accounting records; and (5) preparation and analysis of financial statements, together with explanations and notes thereon.

Experience obtained in private or governmental employment shall be qualifying if, in the Board's opinion, based on review of character and variety of experience, applicant's experience is deemed substantially equivalent to the requirements in items (1) through (5) above.

COLORADO

As to what constitutes acceptable accounting experience, the regulations provide:

(a) Accounting experience may be obtained in (1) public accounting as a staff employee or partner of a licensed CPA, RA or PA, or as a licensed RA or PA, (2) governmental employment as an accountant, auditor or other function requiring training and skill in accounting and auditing, (3) commercial employment as an accountant, auditor or other function requiring training and skill in accounting and auditing, or (4) teaching of accounting and auditing in colleges approved by the Board and offering an accounting major leading to a degree;

(b) Accounting experience must consist of full time employment or practice. However, the Board may accept part time experience of a student of an acceptable college majoring in accounting, but not to exceed the equivalent of one year of full-time experience;

(c) Accounting experience must have been reasonably continuous, broad in scope, and progressively responsible in nature. Experience associated or related with accounting experience when consisting principally of the following is not acceptable: (1) bookkeeping work, including general ledger bookkeeping, whether undertaken in commercial employment or as a public bookkeeper or accountant; (2) accounting and auditing clerical work, whether performed in public, governmental, or commercial work, when the duties are continuously and exclusively routine in nature; (3) management of accounting or auditing staffs which does not include responsibility for accounting or auditing technical performance; and (4) teaching of accounting consisting principally of tutoring, laboratory

guidance or instruction, or of any other teaching of accounting not including responsibility for giving lectures and examinations and grading students for credit toward a degree;

(d) Accounting experience, to be evaluated as to its progressively responsible nature, must be classified as to (1) technical adequacy with minimal responsibility, (2) technical adequacy with definite but limited responsibility, and (3) technical adequacy with definite and generally unlimited responsibility. With respect to the five-year experience requirement, not more than one year of experience which is technically adequate but of minimal responsibility and two years of experience which is technically adequate but of definite and limited responsibility will be considered acceptable. With respect to the three-year experience requirement, only one year of experience of technical adequacy but of minimal responsibility, and one year of definite but limited responsibility, will be considered acceptable.

(e) Experience of technical adequacy considered of minimal responsibility will generally consist of: (1) Public Accounting Work: that type of work generally assigned junior accountants, except that which principally is not in the nature of accounting or auditing, such as clerical work, bookkeeping, or other record keeping; (2) Governmental and Commercial Work: that type of work performed under continuous supervision, somewhat routine in nature, wherein judgment is seldom independently exercised but which could not be adequately performed except by one possessing substantial technical understanding obtained through education or experience in accounting and auditing; (3) Teaching of Accounting: teaching of elementary or basic accounting courses in principles or costs by a member of a college faculty holding appointment as full time instructor or professor for not less than an academic year and having a master or doctorate degree in accounting or related fields.

(f) Experience of technical adequacy considered of definite but limited responsibility will generally consist of: (1) Public Accounting Work: that type of work including responsibility for part or all of each assignment and where supervision is seldom continuous and the work practically never routine, but which does not always comprise that of an "In Charge," "Senior" or "Accountant" with full field responsibility; (2) Governmental and Commercial Work: that type of work which can be performed only by one possessing a substantial technical understanding of accounting and auditing, which is performed under limited supervision, which requires responsibility for a limited use of judgment and involves attention to, performance in and responsibility for a broad range of accounting or auditing tasks and problems not essentially record-keeping in nature; (3) Teaching of Accounting: teaching of accounting by college faculty members holding professorial rank where such teaching consists solely of intermediate and advance courses consisting of at least three of the following fields: accounting theory, accounting problems, cost accounting, budgeting, managerial accounting, analysis of financial statements, governmental accounting, accounting for a specialized industry or business activity, income tax accounting, systems, auditing, or other recognized fields of study.

(g) Experience of technical adequacy considered of definite and generally unlimited responsibility will generally consist of: (1) Public Accounting Work: that type of work generally performed by "In Charge" senior accountants with full field responsibility; (2) Governmental and Commercial Work: that type of work requiring substantial technical skill and broad understanding of accounting or auditing performed without supervision and with full responsibility for exercise of judgment in determinations of policies or solutions of difficult problems for a broad range of accounting or auditing functions and the preparation of reports thereon; (3) Teaching of Accounting: teaching of accounting by college faculty members holding professorial rank when such teaching consists solely of advanced accounting courses of which at least one-half is teaching of any two of the following three fields: advanced tax accounting, advanced auditing, and graduate level courses in any field of accounting.

FLORIDA

A person, individually or as a firm member or corporate officer or employee, is considered engaged in practice of public accounting: (1) who holds himself out as one skilled in knowledge, science and practice of accounting and as qualified to render professional service as an accountant for compensation; or (2) who maintains an office for transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping, for more than one employer; or (3) who offers to receive clients to perform for compensation, or who does perform for compensation, professional services involving or requiring an audit or verification of financial transactions and accounting records; or (4) who prepares, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements or reports to be used for publication or credit purposes or to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or (5) who, in general, or as an incident to such work, renders professional assistance to clients for compensation in any matters relating to accounting procedure and the recording, presentation and certification of financial facts; or (6) who prepares for another or who signs any statement, schedule, audit, balance sheet, or other document or paper reflecting or purporting to reflect the results of an audit or examination of the financial records or books of account of such person, used or meant to be used to obtain or solicit any loan or credit.